



Nebraska Bond Clearance Request for Nonresident Contractors and Subcontractors

FORM
24C

- Attach documentation from county
- Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

1 Nebraska Identification Number	2 Federal Employer I.D. or Social Security Number		
3 Surety Bond Number	4 Total Amount of Bond	5 Status <input type="checkbox"/> Contractor <input type="checkbox"/> Subcontractor	6 Type of Bond <input type="checkbox"/> Single Project <input type="checkbox"/> Multiple Registered Projects

NAME AND MAILING ADDRESS OF PRINCIPAL	NAME AND MAILING ADDRESS OF PROJECT OWNER
Name	Name
Street or Other Mailing Address	Street or Other Mailing Address
City State Zip Code	City State Zip Code

A nonresident contractor is required to withhold and remit income tax on all wages paid for services performed within Nebraska. This applies whether the employee is a resident or nonresident of Nebraska.

7 Have you filed the required Nebraska Withholding Return, Form 941N, to report wages earned on this Nebraska project? ☐ YES ☐ NO
• This bond clearance cannot be granted until the required returns and payments have been made.

8 Did you hire any Nebraska resident employee(s) for this project? ☐ YES ☐ NO

9 Did you pay sales or use tax on the materials used at this project? ☐ YES ☐ NO
If Yes, list the state(s) and the sales tax rate paid:

Nebraska County Where Project is Located	Project Start Date (mo/day/yr)	Project Completion Date (mo/day/yr)	Contractor's Project Number
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NAME AND MAILING ADDRESS OF SURETY COMPANY	NAME AND MAILING ADDRESS OF AGENT
Name of Surety Company	Name of Surety Company Agent
Street or Other Mailing Address	Street or Other Mailing Address
City State Zip Code	City State Zip Code

Under penalties of law, I declare that to the best of my knowledge and belief the above-referenced project has been completed, and that all taxes and wage contributions due the state of Nebraska and its political subdivisions have been paid in full.

sign here ▶	Signature of Principal	Title	() Telephone Number	Date
	Print Name of Principal		() Cellular Number	

INDEMNIFICATION AGREEMENT

In consideration for clearance from the bonding requirements of Sections 77-3101 to 77-3112, R.R.S. 1943 as amended, prior to an audit, the surety company agrees that if the Nebraska Department of Revenue determines by an audit of the books and records of the principal within three years from the date of clearance that any taxes are due and owing, the surety company will faithfully and promptly pay to the Nebraska Department of Revenue, any and all taxes due and owing from the principal. This shall not preclude any other means of collecting any taxes due and owing from the principal.

sign here ▶	Signature of Surety Company	Title	() Telephone	Date
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FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

The prime contractor is relieved of the obligation of withholding final payments to the subcontractor based on the above statement.

The project identified on this form has been completed and a review of the tax returns or records previously filed with the Department of Revenue through the date last indicated above, reveals no current liability due and owing to the state of Nebraska. This does not consider any possible tax liability which may arise by audit. The prime contractor is relieved of the bonding requirements of Sections 77-3101 to 77-3112, R.R.S. 1943 as amended, for the completed project. Authorization is granted to reduce the total multi-project bond amount by the total consideration received for the completed project. The Nebraska Department of Revenue, each county, and the Department of Labor reserve the right to make a future assessment of any tax, penalty, or interest due, as a result of an audit, and collect any such amounts from the principal or the bonding company for tax obligations which were incurred between the inclusive effective dates of the bond for the completed project.

sign here ▶	Authorized Signature	Title	Date
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Mail all three copies of this request to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN NE 68509-8903**

Visit our Web site: www.revenue.state.ne.us or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

INSTRUCTIONS

WHO MUST FILE. All nonresident contractors and subcontractors engaging in construction work within the State of Nebraska and who have filed a Nebraska Tax Bond, Form 24B, must file a Nebraska Bond Clearance Request, Form 24C. The department will NOT release the bond of the prime or general contractor until all the nonresident subcontractors have been properly registered to do business in this state and have registered and bonded their portions of the project. Additionally, prior to releasing any bonds, all required tax returns must have been filed by the prime contractor and by all nonresident subcontractors working on the project. Any contractor who contracts with any subcontractor must withhold the final payment to the subcontractor on such contract to guarantee that all taxes, contributions, penalties and interest due from the subcontractors have been paid. Failure to comply with these requirements will cause the prime contractor to be directly liable for all taxes, contributions, penalties and interest due from the nonresident subcontractor.

WHEN AND WHERE TO FILE. This request, properly signed and accompanied by proof of payment of property taxes due and owing from the county where work was

performed, is to be mailed to the Nebraska Department of Revenue by every nonresident contractor and subcontractor upon completion of the work performed within this state. Clearance from the bonding requirements will be granted when it is determined that all taxes and contributions due the state and its political subdivisions for the completed project have been paid. A separate Form 24C must be submitted for each project as it is completed. The project must be specifically identified on the form. Mail all three copies to the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, Nebraska 68509-8903.

For additional instructions, please refer to the Nebraska Nonresident Contractor Program Information Guide.

AUDIT. The department may audit the books and records of a nonresident contractor for any periods open under the appropriate statute of limitations. The department may agree to a request for an audit based on available resources.

AUTHORIZED SIGNATURE. This request must be signed by the nonresident contractor or subcontractor, and an authorized representative of the surety company.